

**Testimony of Elizabeth Roberts  
Master of Social Work Student and Intern, Resident of Rocky Hill, CT**

**In Support of SB 118 An Act Concerning the Collection of Delinquent Taxes and Child  
Support from Lottery Winnings.  
March 1, 2016**

I am submitting this testimony in support of Senate Bill 118, An Act Concerning the Collection of Delinquent Taxes and Child Support from Lottery Winnings. I am in favor of the proposed changes to Section 1. Subsection (c) of section 52-362d of the general statutes.

In the case of lottery winnings being subjected to delinquent payments of taxes and child support, it is appropriate to reduce the threshold dollar amount from five thousand to six hundred, as the majority of lottery winnings received by an individual(s) should be subject to collection. In fact, I believe that the full amount of lottery winnings should first be allocated to delinquencies. However, this bill is reasonable and certainly an improvement on the prior statute.

Overall taxes are equitable and fair, in that people are taxed according to their particular situations. Therefore, one individual should not receive a break, while fellow citizens are obligated to pay. Citizens must be required to pay back delinquent charges. If an individual(s) receives a monetary award through the Connecticut state lottery system that individual(s) and the award should certainly be subject to the Connecticut tax system.

Likewise, child support payments are also equitable, as the parent has been court ordered to pay an amount of money for the care of minor dependents, which has been fairly determined based on their specific situation. Child support money is often used to cover basic needs. Therefore, any payments in arrears should be immediately reimbursed by the delinquent parent. Thus, seizing lottery winnings is a sufficient to accomplish repayment. Allowing any office of the Connecticut Lottery Corporation to identify a person with monetary obligations will assist in the process of repayment as well.

Thank you,

Elizabeth Roberts, MSW Intern  
Rocky Hill, CT 06067  
[elizabethroberts1@cox.net](mailto:elizabethroberts1@cox.net)